

**KOMPILASI SOALAN DAN JAWAPAN
SEMINAR PERCUKAIAN KEBANGSAAN TAHUN 2024
SESI 29 OKTOBER 2024**

**TOPIK: PELAKSANAAN e-INVVOIS: AMALAN TERBAIK DAN CABARAN KEPADA
PERNIAGAAN DI MALAYSIA**

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1.	MSME with turnover <RM150K is not required to issue e-invoice unless the MSME has related company/JV. What is the definition of related company & JV?	<p>A 'joint venture' refers to a business arrangement in which two or more parties (e.g., individuals, partnerships, companies, cooperatives, etc.) combine their resources, experience and expertise for a specific business project.</p> <p>A 'related company' refers to a company where:</p> <p>(a) its operations are or can be controlled directly or indirectly by another company; or</p> <p>(b) it controls or can control either directly or indirectly, the operations of another company, regardless of the beneficial ownership of the share capital.</p>
2.	Hawker above 150k how to submit e-invoice?	<p>IRBM has provided two e-Invoice transmission mechanisms:</p> <p>(a) Through the MyInvois Portal provided by IRBM; and</p> <p>(b) Application Programming Interface (API).</p> <p>Taxpayers may use either or both transmission mechanisms to transmit e-Invoices, as long as there is no duplication of e-Invoices.</p>
3.	If goods sold in the oversea platform and oversea platform will directly deduct me each time from the goods sold as their commission, can these charges be issued in one consol self-billed e-inv	Where a Malaysian supplier sells goods via a foreign e-commerce platform, the supplier is required to issue an e-Invoice to the buyer upon request. If the foreign buyer does not require an e-Invoice, the Malaysian supplier may proceed with the current practice (e.g., issuance of a receipt or normal invoice) and issue consolidated e-Invoice.
4.	Bagi perniagaan yang mempunyai jualan RM150,000 yang dikecualikan e-invoice jika membeli barang dari luar negara, adakah mereka perlu mengeluarkan bil e-invoice sendiri?	e-Invois bil sendiri tidak perlu dikeluarkan bagi senario ini. Dokumen sedia ada yang diterima daripada penjual dari luar negara boleh digunakan sebagai bukti perbelanjaan.
5.	For e-invoice, are there any deadlines for submitting to the IRB for validation, especially during month-end closing? Is the mandatory e-invoice date the same as the IRB date within same period?	There is no specific requirement on the timing of e-Invoice issuance, except in specific cases such as consolidated e-Invoice, self-billed e-Invoice for importation of goods / services and e-Invoice for foreign income. The e-Invoice validation by IRBM will be done in near real-time, generally in less than two seconds.
6.	Hospital A membeli medicine drpd Agent Y, principal kpd agent Y akan memberi commission kepada Hospital A sebagai "customer royalty token". Hosp A kena mengeluarkan e-invois bagi commission diterima?	In this scenario, the principal is required to issue an e-Invoice to Hospital A, as the relationship between them is simply a normal seller and buyer.

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7.	International organization for transaction of any goods sold or service performed before 1 July 2025 are exempted from e-Invoice. What is the definition of international organization?	International organization as defined under the International Organization (Privileges and Immunities) Act 1992. For example: (a) United Nations Educational, Scientific And Cultural Organization (UNESCO) (b) International Monetary Fund (IMF) (c) World Health Organization (WHO)
8.	Derma yang diterima oleh institusi keagamaan (contohnya: temple, church) perlu issue e-invoice or buat consolidated e-invoice?	If a request for an e-Invoice is made, the party receiving the donation is required to issue an e-Invoice to the donor.
9.	If the individual has a few sole proprietors, but only 1 TIN, how is he going to differentiate the e-invoice for different business?	If there are multiple sole proprietorships, each business will be identified by its ROB number and a business owner role will be required for each business.
10.	Adakah syarikat Investment holding company yang menerima rental income sahaja (< RM 150,000 setahun) perlu issue e-invoice?	The exemption applies to all categories of taxpayers (e.g., individuals, partnerships, companies, cooperatives, etc.) with an annual turnover or revenue below RM150,000. However, this exemption does not apply to the following taxpayers: (a) Taxpayers with non-individual shareholders (or equivalent) whose annual turnover or revenue exceeds RM150,000; (b) Taxpayers who are subsidiaries of a holding company with an annual turnover or revenue exceeding RM150,000; or (c) Taxpayers with a related company or joint venture whose annual turnover or revenue exceeds RM150,000.
11.	Deposit / advance payment collected from customer required issue e-invoice despite sales yet recognised and costing yet incurred.	An e-Invoice has to be issued for non-refundable deposit / advance payment received, while no e-Invoice is required to be issued for refundable deposit / advance payment.
12.	can elaborate more about the tax deduction on ESG related expenditure upto RM50K?	In relation to the tax incentives announced during Budget 2024 for ESG expenditure, the order will be gazetted in due course. Thank you for your patience
13.	Blh ke lhdn keluar guideline yg clear utk e-invoice software tax deduction? Apa yg kita blh claim tax deduction utk develop it system utk einvoice	Berhubung dengan insentif cukai yang diumumkan semasa Belanjawan 2024, anda boleh merujuk kepada P.U. (A) 327/2024 dan P.U. (A) 328/2024, yang telah diwartakan pada 30 Oktober 2024.
14.	Adakah lhdn akan extend lagi relaxation period? sebab hanya nak baca updated guidelines and FAQ mengguna lebih masa untuk buat arrangement dan perbincangan dengan internal department dan IT.	LHDNM memahami bahawa banyak perniagaan mungkin menghadapi cabaran dalam peralihan kepada pelaksanaan e-Invois, LHDNM komited untuk membantu dan memberi sokongan kepada semua perniagaan sepanjang proses peralihan. Pada masa ini tiada ketetapan untuk menangguhkan tempoh kelonggaran 6 bulan yang diberikan. LHDNM menggalakkan perniagaan mula membuat persediaan dan memanfaatkan sumber yang ada untuk memudahkan proses peralihan kepada e-Invois.
15.	Kalau saya sudah buka e-invois, dalam berapa lama saya perlu hantar di portal myinvois?	Portal MyInvois akan memaparkan peringatan sekiranya tiada aktiviti bagi suatu tempoh yang lama.

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16.	Boleh tak nak dapatkan contact number / extension number untuk officers e-Invoice?	You may contact IRBM through the following channels for any queries or concerns regarding: (a) The e-Invoice implementation in Malaysia: myinvois@hasil.gov.my (b) Any enquiries (e.g.: Software Development Kit (SDK): MyInvois Customer Feedback Form at https://feedback.myinvois.hasil.gov.my (c) Alternatively, taxpayers may reach out to the e-Invois HASiL Help Desk Line at 03-8682 8000, available 24 hours a day.
17.	How we check TIN no. if we can't remember email address registered with IRB? (If not mistaken, need to know telephone number and email address registered with IRB in order to check TIN no.	You can visit any IRBM office or send your enquiry through the IRBM Customer Feedback Form at https://maklumbalaspelanggan.hasil.gov.my/Public/
18.	Please CONFIRM whether in order to claim ACA on ICT IA 20% AA 40% (Fully claim in 2 years). The company is not allow to use the 6 months interim relaxation period granted?	Yes. In relation to the tax incentives announced during Budget 2025, the order applies to taxpayers who do not utilize concessions during the 6-month interim relaxation period.
19.	Why in the testing environment link(Prepod link), the role selection is only individual whereas the directors can access to MyInvois Portal for the companies.	The director is required to submit the application for the director's role in the pre-production environment for approval.
20.	How if a individual landlord issue e-invoice for utilities bill under third-party company name whether valid and tax allowable?	Where the tenant is unable to request for the utility bills to be issued his name, such utilities paid by the tenant should be included in: (a) the e-Invoice issued by the landlord (if the landlord is conducting a business); or (b) the self-billed e-Invoice issued by the tenant (if the landlord is not conducting a business), as the case may be.
21.	For partnership income received by the partners (sharing of partnership income), is e-invoice required? If yes, who should issue the E-invoice/ self-billed e-invoice.	Appropriation of profit in a partnership is not a transaction and does not require an e-Invoice.
22.	Jika jualan perniagaan melebihi RM150,000 pada bulan Jun 2027, bilakah perniagaan perlu mendaftar e-invoice?	Pembayar cukai dikehendaki untuk melaksanakan e-Invois mulai 1 Januari pada tahun kedua selepas tahun di mana jumlah pendapatan atau jualan tahunan adalah melebihi ambang RM150,000. Sekiranya jualan perniagaan melebihi RM150,000 pada bulan Jun 2027, pelaksanaan e-Invois dilaksanakan oleh perniagaan pada 1 Januari 2029.
23.	Pendapatan perniagaan RM 200,000 dalam tahun 2022, tetapi merosot kepada < RM 150,000 dalam tahun 2023 dan 2024. Adakah perniagaan dikecualikan daripada e-Invoice menjelang 01.07.2025?	Perniagaan dikehendaki melaksanakan e-Invois mulai 1 Julai 2025. Penentuan pelaksanaan mandatori e-Invois adalah berdasarkan pendapatan atau jualan tahunan pada tahun 2022 sepertimana yang ditetapkan di perenggan 1.5 dalam Garis Panduan Umum e-Invois.
24.	Turnover less than RM150k is also referring to YA2022 for exemption of e-invoice?	Yes. The requirement for mandatory e-Invoice implementation is based on annual turnover or revenue in 2022, as stipulated in paragraph 1.5 of the e-Invoice Guideline.

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25.	Belanja persendirian secara bulanan contoh pembayaran insuran nyawa kepada syarikat insurans dan ansuran pinjaman kenderaan kepada bank, dari segi penyediaan e invois adakah perlu self invois?	Syarikat insuran dan institusi perbankan akan mengeluarkan e-Invois sekiranya diminta oleh pelanggan. Pengeluaran e-Invois bil sendiri hanya dibenarkan bagi transaksi yang dinyatakan di perenggan 8.3 dalam Garis Panduan Spesifik e-Invois.
26.	Jika syarikat yang perlu mengeluarkan e invois namun tidak memberikan kepada pembeli, adakah pembeli tetap boleh menuntut pelepasan cukai ?	Pembayar cukai boleh membuat tuntutan potongan cukai atau pelepasan cukai peribadi menggunakan dokumentasi sedia ada sehingga suatu masa apabila undang-undang dipinda yang mengkehendaki e-Invois sebagai dokumen rujukan utama bagi tujuan percukaian.
27.	Revenue in 2024 more than 150k only compulsory to implement e invoices in 2026?	The requirement for mandatory e-Invoice implementation is based on annual turnover or revenue in 2022, as stipulated in paragraph 1.5 of the e-Invoice Guideline. Taxpayers that have been exempted due to annual turnover or revenue below RM150,000 will be required to implement e-Invoices starting from 1 January of the second year following the year in which their total annual turnover or revenue exceeds RM150,000.
28.	Bolehkah pihak lhdn melakukan seminar untuk go through sistem my portal invois untuk guide kami?	Sebarang permohonan taklimat percukaian boleh dikemukakan melalui e-mel kepada taxeducation@hasil.gov.my .
29.	Boleh beri pencerahan secara terperinci mengenai classification code 035- self billed import service. Adalah kod ini hanya untuk service yang tertaluk kepada import service tax sahaja ?	Kod pengelasan '035' merujuk kepada pengeluaran e-Invois bil sendiri melibatkan pengimportan perkhidmatan.
30.	The 150k exemption not applicable if the taxpayer is subsidiary/related company with annual revenue more than RM150K, may i know the said subsidiary/related company also including the foreign entity?	Any foreign company operating outside Malaysia is not required to implement e-Invoice in Malaysia.
31.	How employer can do to prove employee pay on behalf company expenses? Employer need to prepare letter?	The current business practice for staff claims is still applicable if the expenses are clearly stated in the employer's policy. Company is allowed to proceed with the use of e-Invoice issued in the name of the employee or existing supporting documentation to support the particular transactions as proof of expense for tax purposes.
32.	e-Invoice: bagaimana kita boleh dapat list of Classification code kalau guna API	Senarai ini boleh diperoleh di Laman Mikro e-Invois > Software Development Kit (SDK) e-Invois > Codes atau di pautan berikut, https://sdk.myinvois.hasil.gov.my/codes/classification-codes/
33.	Consolidate e invoice can submit in one batch inclusive General public,foreign customer and government where different TIN apply?	The supplier is required to input 'EI0000000010' in the buyer's TIN for the issuance of the consolidated e-invoice.
34.	Interest income on fixed deposit. Adakah perlu dikeluarkan e-invoice? Siapa yang perlu keluarkan e-invoice tersebut?	Where customers request for e-Invoice to be issued, financial institutions are required to issue e-Invoice to its customers. The e-Invoice can be visually presented in the format of periodic statements / bills and will detail the amounts owed by the customer (e.g., transaction charges, etc.) as well as payments / credits to the customer (e.g., rebate, interest income from placement of deposit, etc.).

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35.	If payment to agent which is not production related nor commission, rather reimbursement of mileage to provide motivation talk . Can we issue SB for this or agent should issue E-invoice to my co?	Self-billed e-Invoices are allowed to be issued for transactions stipulated in paragraph 8.3 of the e-Invoice Specific Guidelines.
36.	Is Shopify an example of 'platform e-dagang tempatan'?	Platform e-Dagang tempatan merujuk platform yang mempunyai pejabat operasi di Malaysia.
37.	The 150k exemption not applicable if the taxpayer is subsidiary of holding Co/ has related Co with annual revenue > RM150K. May i know the said holding/related company also including foreign entity?	A 'related company' refers to a company where: (a) its operations are or can be controlled directly or indirectly by another company; or (b) it controls or can control either directly or indirectly, the operations of another company, regardless of the beneficial ownership of the share capital.
38.	If a co accrue commission in year 2024 and didn't receive invoice from agent in year 2024 does this co need to self billed in year 2025?	For the payment of incentives to agent, dealer or distributor, self-billed e-Invoice is required to be issued by the seller.
39.	Importation, for DDP term, what if our supplier do not provide K1 number to us for declaration. Can we left it blank?	Further to harmonisation with RMCD, the current legislation requires the Malaysian Buyers to retain the relevant import documentation, even if the goods are purchased under DDP incoterm. As such, the Malaysian Buyer is required to obtain the relevant customs form reference number from the respective foreign supplier or third-party (e.g., agent, freight forwarder, etc.) for self-billed e-Invoice purposes.
40.	Di mana supplier boleh cari TIN pembeli?	Sekiranya pembeli memerlukan e-Invois, pembeli akan mengemukakan butiran mereka kepada penjual untuk pengeluaran e-Invois.
41.	Church and temple who received donation more than 150k per year also need issue e invoice?	If a request for an e-Invoice is made, the party receiving the donation is required to issue an e-Invoice to the donor.
42.	Is e-Invoice apply for inter company charge of expense paid behalf, reimbursement	Yes, an e-Invoice is required to be issued for intercompany charges.
43.	After relaxation period, semua orang sudah melaksanakan E-invois 1/1/2026, masih boleh terima dokumen sedia ada untuk tujuan cukai?	Pembayar cukai boleh membuat tuntutan potongan cukai atau pelepasan cukai peribadi menggunakan dokumentasi sedia ada sehingga suatu masa apabila undang-undang dipinda yang mengkehendaki e-Invois sebagai dokumen rujukan utama bagi tujuan percukaian.
44.	Revenue 2023 accounting period 1Oct22 to 30Sep23 was below 150k exempted from issuing e invoice and Revenue for accounting period 1Oct23 to 30Sep24 more than 150k to implement in1jan 2026?	The requirement for mandatory e-Invoice implementation is based on annual turnover or revenue in 2022, as stipulated in paragraph 1.5 of the e-Invoice Guideline. Company is required to implement e-Invoice starting from 1 January in the second year following the year in which the total annual turnover or revenue exceeds RM150,000.
45.	Sektor yang terlibat e invoice	Pelaksanaan e-Invois melibatkan semua sektor ekonomi yang menjalankan transaksi komersial di Malaysia.
46.	Adakah jumlah e-invoice yang dikeluarkan perlu tally dengan p&l? Kerana ada invoice yang kami keluarkan akan masuk p&l selepas 2-3 bulan selepas service dibuat	Income and expense recognition should follow the applicable accounting standards and is not impacted by e-Invoice implementation.

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47.	Bagaimana cara pengeluaran e-invoice untuk pekerja menuntut kos perubatan jika jumlah kos perubatan adalah RM200 tapi had tuntutan adalah RM60.00 sahaja.	The current business practice for staff claims (e.g., claim entitlements) is still applicable if the expenses are clearly stated in the employer's policy. Company is allowed to proceed with the use of e-Invoice issued in the name of the employee or existing supporting documentation to support the particular transactions as proof of expense for tax purposes.
48.	A plantation co pay a foreign individual to carry out some estate jobs for few days in every mth, that individual has no TIN, work permit & passport expired, can co. issue self bill inv. of this payment?	Self-billed e-Invoices are allowed to be issued for transactions stipulated in paragraph 8.3 of the e-Invoice Specific Guidelines.
49.	Kalau ke hospital untuk menerima rawatan penyakit serius pun perlukan e-invois?	Kerajaan termasuk kemudahan yang disediakan oleh kerajaan (contohnya, sekolah, universiti, hospital dan lain-lain) tidak tertakluk kepada pelaksanaan e-Invois. Hospital swasta dikehendaki untuk mengeluarkan e-Invois sekiranya diminta oleh pelanggan.
50.	Mytax portal tak boleh tengok transaksi dari awal bulan 8 ada limit	To optimize the performance of the MyInvois Portal, taxpayers can search for all documents within the past two years, with each search limited to a 31-day range. Additionally, taxpayers can search for recent documents within the past 31 days, starting from the current date or document. Each search in this case is limited to a 10-day range.
51.	What is the framework for LHDN when carrying filed audit on Company tax/ Personal tax after the implementing e -invoice? How they check the expenses allowable or not if no e-inv received?	Tax audits or investigations will be conducted by LHDNM as part of usual practice. Taxpayers are reminded to retain sufficient records and documentation related to transactions in accordance with current rules and legislation. Taxpayers can continue to claim tax deductions or personal tax relief using existing documentation until such time the legislation has been amended.
52.	Adakah limit saiz penghantaran saiz file 300kb akan dinaikkan?	Pada masa ini had saiz maksimum adalah sepertimana yang dinyatakan di perenggan 3.6.4 dalam Garis Panduan Spesifik e-Invois.
53.	Jika supplier syarikat masih tidak mengeluarkan einvois selepas fasa mandatori, adakah syarikat akan dikenakan penalti kerana tidak dapat menyimpan rekod perbelanjaan dalam bentuk einvois ?	Kewajipan pematuhan ke atas pelaksanaan e-Invois adalah dari sudut pengeluaran e-Invois. Dalam erti kata lain, pembayar cukai yang mempunyai pendapatan atau jualan tahunan mencapai ambang yang dinyatakan di perenggan 1.5 dalam Garis Panduan e-Invois dikehendaki mengeluarkan dan mengemukakan e-Invois untuk pengesahan LHDNM, mengikut garis masa pelaksanaan yang ditetapkan. Kegagalan mengeluarkan e-Invois adalah satu kesalahan di bawah seksyen 120(1)(d) Akta Cukai Pendapatan 1967 dan akan dikenakan denda tidak kurang RM200 dan tidak lebih RM20,000 atau penjara tidak melebihi 6 bulan atau kedua-duanya, bagi setiap ketidakpatuhan.
54.	MSME kurang dari RM 150,000 tak perlu buat e invoice. Kilang beli dari tepi Jalan Mak Cik Rosa 1.10.2026, Mak cik Rosa tipu, dia untung banyak, tapi kata <150,000. Bagaimana? Kilang ambil bil normal?	Kewajipan pematuhan ke atas pelaksanaan e-Invois adalah dari sudut pengeluaran e-Invois. Dalam erti kata lain, pembayar cukai yang mempunyai pendapatan atau jualan tahunan mencapai ambang yang dinyatakan di perenggan 1.5 dalam Garis Panduan e-Invois dikehendaki mengeluarkan dan mengemukakan e-Invois untuk pengesahan LHDNM, mengikut garis masa pelaksanaan yang ditetapkan. Dalam fasa peralihan ke arah pelaksanaan e-Invois, pembayar cukai masih boleh menggunakan bil / resit / invois biasa (bagi transaksi dengan perniagaan yang masih belum sampai tempoh wajib pelaksanaan

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		e-Invois / dikecualikan daripada melaksanakan e-Invois) sebagai pembuktian perbelanjaan bagi tujuan percukaian.
55.	My client is practising under a sole practitioner under Wong & Co. When he registered in e-invois portal. His personal name Wong Ah Kow appeared instead of Wong & Co?	At this juncture, the issuance of e-Invoices for sole proprietors is still under the name of the business owner. IRBM is currently working on enabling the issuance of e-Invoices under the name of the business (similar to other taxpayer categories). IRBM will communicate with the public via the e-Invoice microsite and social media once the feature is ready.
56.	Utk e-Invois, lhdn perlu approve invois yg penjual keluarkan, jadi berapa lama lhdn ambil masa utk bagi approval tu? Adakah sama macam kami submit borang cukai?	The e-Invoice validation by IRBM will be done in near real-time, generally in less than two seconds.
57.	Lagi senang Hasil bagi consession SST registered person consession untuk claim input tax dan selepas 3 tahun setelah familisation, full force lanchar GST @ 4% with threshold RM500K	Terima kasih atas cadangan yang dikemukakan. Penentuan pelaksanaan mandatori e-Invois adalah berdasarkan pendapatan atau jualan tahunan pada tahun 2022 sepertimana yang ditetapkan di perenggan 1.5 dalam Garis Panduan Umum e-Invois.
58.	How LHDN to check and control on the person (eg: hawker, freelancer) who carrying business & > business threshold RM150K but never declare income tax so if they not implemented the e-inv?	The compliance obligation is from the issuance of e-Invoice perspective. In other words, taxpayers whose annual turnover or revenue meets the threshold specified in paragraph 1.5 of the e-Invoice Guideline are required to issue and submit e-Invoices for IRBM's validation, according to the stipulated implementation timeline. IRBM will take the necessary measures to ensure compliance with the e-Invoice implementation by businesses in Malaysia
59.	Jika ada masalah dengan sistem, apa kami sebagai penjual perlu lakukan?	You may contact IRBM through the following channels for any queries or concerns regarding: (a) The e-Invoice implementation in Malaysia: myinvois@hasil.gov.my (b) Any enquiries (e.g.: Software Development Kit (SDK): MyInvois Customer Feedback Form at https://feedback.myinvois.hasil.gov.my (c) Alternatively, taxpayers may reach out to the e-Invois HASiL Help Desk Line at 03-8682 8000, available 24 hours a day.
60.	For Repair at oversea and sent back to Malaysia, how many custom form to be disclose on self billed? 2 pcs K1 form, one to declare value of the good, another one on parts replaced.	For more details related to import transactions, you may refer to e-Invoice FAQs no. 68 to 83 on the e-Invoice microsite.
61.	how to issue E-invoice for employee reimbursements expenses example toll, petrol, parking, mobile, medical ?	The current business practice for staff claims (e.g., claim entitlements) is still applicable if the expenses are clearly stated in the employer's policy. Company is allowed to proceed with the use of e-Invoice issued in the name of the employee or existing supporting documentation to support the particular transactions as proof of expense for tax purposes.
62.	1. How soon LHDN will take to approve the e invoice ? How to attach the Supporting docs and is there any limitation size of files ?	The e-Invoice validation by IRBM will be done in near real-time, generally in less than two seconds. There is no requirement to upload any documents for e-Invoice submission (other than batch uploads). Currently, the maximum size limit is as stated in paragraph 3.6.4 of the e-Invoice Specific Guidelines.

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63.	Individu A menyewakan lot kedai komersial kepada 5 penyewa berbeza. Adakah individu A perlu mengeluarkan e-invois kepada semua penyewa	Sekiranya 'Individu A' adalah pihak yang menjalankan perniagaan, maka 'Individu A' dikehendaki mengeluarkan e-Invois bagi transaksi sewaan lot kedai komersial berkenaan, jika terdapat permintaan e-Invois daripada setiap penyewa.
64.	Do we need issue e-invoice for the HRD claim received?	Training providers should issue an e-invoice to HRDC for the claim of training fees. They may continue with their current invoicing arrangement when claiming payment from HRDC.
65.	Jika sykt A dlm kat jualan thnan di bawah RM150k, ingin voluntary melaksanakan e-invois, adakah sykt A perlu bermula dari tarikh perlaksanaan fasa 2 iaitu 1 Jan 2025 ataupun boleh bermula bila2 masa?	Pelaksanaan e-Invois secara sukarela boleh dibuat pada bila-bila masa sebelum tarikh pelaksanaan mandatori e-Invois yang ditetapkan.
66.	Is there any penalty after the 6-month interim relaxation period?	Yes. Failure to issue e-Invoice is an offence under Section 120(1)(d) of the Income Tax Act 1967 and will result in a fine of not less than RM200 and not more than RM20,000 or imprisonment not exceeding 6 months or both, for each non-compliance.
67.	Sistem untuk e invoice	IRBM has provided two e-Invoice transmission mechanisms: (a) Through the MyInvois Portal provided by IRBM; and (b) Application Programming Interface (API). Taxpayers may use either or both transmission mechanisms to transmit e-Invoices, as long as there is no duplication of e-Invoices.
68.	E invoice adalah mandatory policy, adakah LHDN menyediakan FREE EDUCATION or training to all Business Owners? Bolehkah LHDN kerjasama dengan HRDC untuk buat training nationwide?	Pejabat LHDNM di setiap negeri secara proaktif sedang melaksanakan 'hand-holding program' bagi memberikan taklimat secara percuma kepada semua pembayar cukai berkaitan pelaksanaan e-Invois.
69.	Sambungan soalan : Jika Sykt A blh bermula bila2 masa, bagaimana hendak menentukan 6 bln kelonggaran?	Tempoh kelonggaran selama 6 bulan diberikan dari tarikh pelaksanaan mandatori e-Invois bagi setiap fasa.
70.	Service provider yang sesuai untuk e invoice	Pihak LHDNM tidak menetapkan, melantik atau menyenaraikan mana-mana syarikat pembekal perkhidmatan kepada pembayar cukai. Pembayar cukai dikehendaki menilai dan memilih sendiri pembekal perkhidmatan yang bersesuaian dengan keperluan perniagaan masing-masing.
71.	I've uploaded the 35 mandatory fields for IRB's validation. The visual representation shared with buyer must consists all 35 mandatory fields or cuma QR code, UUID, digital sign, date&time validation?	Taxpayers are allowed to adopt any format for the visual representation of the e-Invoice as per current practice, provided the QR code is embedded accordingly.
72.	A customer has ceased its business operation and requested from the supplier to refund monies owed. Must supplier issue a Refund Note e-Invoice to refund the monies due to customer?	Any changes after 72 hours from time of validation would require the supplier to issue a new e-Invoice (i.e., refund note e-Invoice) to adjust the original e-Invoice issued.
73.	Untuk Perkongsian, adakah maklumat "pembayar cukai" berdasarkan maklumat BRN atau mengikut maklumat rakan kongsi yang mengurus?	e-Invois perlu dikeluarkan oleh perniagaan perkongsian menggunakan TIN dan nombor pendaftaran perkongsian.
74.	Bagaimana jika penjualan dilakukan di platform seperti Shopee. Bermaksud setiap penjualan perlu e-invoice ? ataupun boleh digabungkan dan issue kepada consumer	Kewajipan untuk mengeluarkan e-Invois atau e-Invois bil sendiri terletak pada penyedia platform e-dagang untuk semua transaksi yang dijalankan di platform berkenaan, jika terdapat permintaan e-Invois.

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75.	If I sold a product to government institution, can I just prepare consolidated E-Invoice for this sale at the end of the month?	If a government institution requires an e-Invoice, the supplier is required to issue the e-Invoice using the general TIN 'E10000000040' (refer to Appendix 1 of the e-Invoice Specific Guidelines). However, if the government institution does not require an e-Invoice, the supplier can aggregate this transaction with all transactions where e-Invoices are not issued and issue a consolidated e-Invoice by the 7th day of the following month.
76.	If the supplier declare themselves is within exemption category ie threshold less than RM150k but actual fact is not. Buyer obtain normal inv from them and claim tax deduction. Any penalty to buyer?	The compliance obligation is from the issuance of e-Invoice perspective. In other words, taxpayers whose annual turnover or revenue meets the threshold specified in paragraph 1.5 of the e-Invoice Guideline are required to issue and submit e-Invoices for IRBM's validation, according to the stipulated implementation timeline. Without an e-Invoice, taxpayers can continue to claim tax deductions or personal tax relief using existing documentation until the legislation is amended.
77.	Salam Sejahtera puan,nak tanya tentang produk eksport perlu keluarkan E-Invoice?	Ya. Penjual Malaysia dikehendaki mengeluarkan e-Invois kepada pembeli asing untuk merekodkan pendapatan daripada aktiviti eksport.
78.	Will LHDN initiate a field audit to evaluate compliance with e-invoicing requirements?	During the transitional period, LHDNM will adopt an 'educate and correct' approach to help all taxpayers with the implementation of e-Invoice.
79.	Taxpayer can dl the e-inv from supplier in myinv portal within 10days,but the file is xml doc, how the taxpayer can read the tax invoice? After 10days, how taxpayer can trace back the inv?	To optimize the performance of the MyInvois Portal, taxpayers can search for all documents within the past two years, with each search limited to a 31-day range. Additionally, taxpayers can search for recent documents within the past 31 days, starting from the current date or document. Each search in this case is limited to a 10-day range.
80.	Taxpayer is a AEO company, thus allowed by RMCD to submit Consolidated Statement (CS), periodically. May taxpayer provide CS no. in replacement of K1 Form number in an e-invoice data field?	Please note that existing documents and cross-border procedures required by RMCD for clearance will still apply.
81.	Bagaimana dengan langkah keselamatan jika maklumat pembeli disalah guna oleh penjual yang membuat tuntutan belanja palsu? Adakah pembeli menerima notifikasi bahawa telah berlaku transaksi jual beli?	The buyer will receive an e-mail notification once the e-Invoice is validated by IRBM. If a Malaysian individual's TIN has been used without their permission, they will be notified by e-mail when the e-Invoice is validated. In such cases, the individual can submit a request to the supplier to reject the transaction if it does not belong to them.
82.	Aplikasi mudah alih my invois adakah di gunakan pada semua pembayaran cukai dan bagi yang menggunakan sistem . Perlu daftar invois juga ka ?	Fungsi di aplikasi MyInvois adalah sama seperti di Portal MyInvois bagi tujuan penghantaran e-Invois kepada LHDNM. Log masuk menggunakan nombor pengenalan dan kata laluan yang sama.
83.	Boleh buat hantaran secara bulan untuk transaksi yg banyak	Sekiranya tiada permintaan e-Invois daripada pembeli, penjual dibenarkan untuk mengeluarkan e-Invois yang disatukan bagi merekodkan semua transaksi yang dijalankan dalam bulan tersebut (kecuali bagi aktiviti / transaksi yang disenaraikan di perenggan 3.7 dalam Garis Panduan Spesifik e-Invois. E-Invois yang disatukan hendaklah dikemukakan kepada LHDNM dalam tempoh 7 hari kalendar selepas bulan transaksi berkenaan.

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84.	Saya adalah pembayar cukai, bukan penjual. Adakah MyInvoice apps perlu untuk saya? Bolehkah saya install dan daftar apps untuk melihat kandungannya sahaja?	Boleh. Aplikasi MyInvois boleh diakses secara percuma oleh semua pembayar cukai untuk melihat transaksi yang dijalankan.
85.	Macam mana untuk buat bil sendiri? boleh jelaskan langkah-langkah	Penyediaan e-Invois bil sendiri adalah sama seperti pengeluaran e-Invois. Sila pilih jenis e-Invois yang akan dikeluarkan sebelum membuat pengisian maklumat transaksi.
86.	For imported self billing - can we submit total amount as per k1 instead of breakdown by each purchases items in the k1	For the purposes of self-billed e-Invoice, the e-Invoice must include a detailed breakdown of the items, products or services, rather than just displaying the total amount. This breakdown should clearly list the quantity, description, unit price and other relevant details for each item or service included in the transaction.
87.	Our company sales are 100% export sales. We issue proforma invoice for every export shipment. Our practise is consolidated monthly invoice. Can we continue do that for e-invoicing?	If there is no request for an e-Invoice, the Malaysian seller is allowed to issue a consolidated e-Invoice for export activities.
88.	Berapa lama perlu hantar selepas buka invoice?	Tiada penetapan masa untuk mengeluarkan invois yang telah disimpan sebagai draf. Ini bermaksud selagi tidak dihantar, draf invois tersebut akan berada dalam senarai draf dokumen. e-Invois hanya akan diterima setelah pengesahan berjaya.
89.	A supplier's inventory is delivered FOC to a dealer/distributor to use in their business as display unit/demo unit. Supplier to issue e-invoice to dealer for this FOC delivery?	There is no requirement to issue e-Invoice for FOC goods. However, where the company is currently issuing zero value amount invoice, the company may continue to issue zero value e-Invoice as per current practice.
90.	Bolekah Dr terangkan bagaimana sistem MyInvoice ini bagi syarikat pembinaan yang tertakluk kepada 'Construction Contract'. Adakah E-invoice perlu disediakan hanya berdasarkan bayaran yang diterima?	Under the circumstance that a certification of work done is not required, contractor is required to issue an e-Invoice in relation to the progress claim on the construction of property to substantiate the income generated. Where a certification of work done is required, the e-Invoice can be issued upon obtaining the certificate. For more information, please refer to the specific FAQ regarding construction treatment.
91.	Adakah pembelian/perbelanjaan kecil runcit perlu direkod dalam e-invois?	Sekiranya terdapat permintaan e-Invois, penjual dikehendaki untuk mengeluarkan e-Invois kepada pembeli.
92.	Ada aplikasi di google store ke	Aplikasi myinvois telah tersedia di Google Play Store, Apple App Store dan Huawei App Gallery.
93.	Adakah semua individu yang sudah bekerja (pendapatan tidak mencapai tahap dikenakan cukai) wajib mendaftar TIN?	Individu warganegara Malaysia yang berumur 18 tahun dan ke atas telah didaftarkan nombor pengenalan cukai (TIN) secara automatik.
94.	If I'm using API function, how fast can get back the e-invoice	The e-Invoice validation by IRBM will be done in near real-time, generally in less than two seconds.
95.	Selepas tempoh kelonggaran fasa 1 ni, kalau penjual tidak mencapai pendapatan RM100 juta tapi pembeli telah mencapai RM100 juta. Adakah penjual perlu terapkan e-invoice untuk transaksi jual beli?	The compliance obligation is from the issuance of e-Invoice perspective. In other words, taxpayers who are within the annual turnover or revenue threshold specified in paragraph 1.5 of the e-Invoice Guideline are required to issue and submit e-Invoice for IRBM's validation according to the stipulated implementation timeline. Taxpayers who have yet to reach the mandatory implementation timeline are allowed to

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		continue issuing existing documentation to record transactions.
96.	Page 18 - How does pemborong/peruncit can validate the sales? since the buyer no need to issue the e-invoice? is there any chance for the seller to missed out or declare small sales then?	Taxpayers are allowed to continue issuing existing documentation to record transactions.
97.	Staff purchase items on behalf of hospital, such as medical supplies, do we need to self billed e invoicing?	The current business practice for staff claims is still applicable if the expenses are clearly stated in the employer's policy. Company is allowed to proceed with the use of e-Invoice issued in the name of the employee or existing supporting documentation to support the particular transactions as proof of expense for tax purposes.
98.	Blh ke membernakan verification link diexport keluar dr e invoice portal? Sekarang kita kena click satu satu, banyak bazir masa.	Taxpayers are allowed to adopt any format for the visual representation of the e-Invoice as per current practice, provided the QR code is embedded accordingly. The MyInvois Portal provides a validation link to help taxpayers easily convert it into a QR code.
99.	For personal tax relief (computer, smartphone & etc) need e-invoice to support the tax claim ?	Yes. Taxpayers can continue to claim tax deductions or personal tax relief using existing documentation until such time the legislation has been amended.
100.	Selepas Relaxion Period, jika pembeli datang kedai untuk beli barang pada hari ini, E-invoice perlu issue dalam tempoh masa yang berapa lama dalam portal E-invoice?	There is no specific requirement on the timing of e-Invoice issuance, except in specific cases such as consolidated e-Invoice, self-billed e-Invoice for importation of goods / services and e-Invoice for foreign income.
101.	Our compay selling chip capacitor, there are more than 100 part number per invoice, can we issue e-invoice without itemise?	The e-Invoice must include a detailed breakdown of the items, products or services, rather than just displaying the total amount. This breakdown should clearly list the quantity, description, unit price and other relevant details for each item or service included in the transaction.
102.	Untuk bil sendiri bagi service yang tidak tertaluk kepada import service tax. Apakah classification code yang sesuai untuk digunakan ?	Kod pengelasan yang sesuai hendaklah dimasukkan dalam e-Invois bil sendiri. Jika tiada, anda boleh memasukkan kod '022-Others'.
103.	Adakah kos pelaksanaan e-Invois dari service provider layak mendapat elaun modal (40% elaun permulaan & 20% elaun tahunan) sekiranya software tersebut dimiliki oleh service provide (bukan syarikat).	In relation to the tax incentives announced during Budget 2024, you may refer to P.U. (A) 327/2024 and P.U. (A) 328/2024, which were gazetted on 30 October 2024.
104.	Adakah syarikat diizinkan untuk mengeluarkan 2 invois, iaitu Komersial invois (bagi pematuhan SST) dan e-invois disebabkan oleh isu integrasi sistem?	Syarikat dibenarkan untuk mengeluarkan komersial invois sepertimana amalan biasa perniagaan. Syarikat dikehendaki mengeluarkan e-Invois sekiranya terdapat permintaan daripada pembeli. Sekiranya tiada permintaan e-Invois daripada pembeli, penjual dibenarkan untuk mengeluarkan e-Invois yang disatukan bagi merekodkan semua transaksi yang dijalankan dalam bulan tersebut (kecuali bagi aktiviti / transaksi yang disenaraikan di perenggan 3.7 dalam Garis Panduan Spesifik e-Invois. E-Invois yang disatukan hendaklah dikemukakan kepada LHDNM dalam tempoh 7 hari kalendar selepas bulan transaksi berkenaan.

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105.	Company do advertisement through Meta Fb Ads..Invoice issued under company name.whether the company still need to issue self-billed e invoice? How about if the invoice issued under staff name ?	Self-billed e-Invoices are allowed to be issued for transactions stipulated in paragraph 8.3 of the e-Invoice Specific Guidelines. The current business practice for staff claims is still applicable if the expenses are clearly stated in the employer's policy. Company is allowed to proceed with the use of e-Invoice issued in the name of the employee or existing supporting documentation to support the particular transactions as proof of expense for tax purposes.
106.	1) can we issue consolidated self-billed e-invoice for payment to agent? 2) If one CN for few invoices, how to fill in the ori invoice UUID? 3) penalty for late submission, incorrect amount	Yes, a consolidated self-billed e-Invoice can be issued during the relaxation period. Multiple UUIDs can be included in one e-Invoice (e.g. credit note e-Invoice) by inserting a comma between UUIDs. During the relaxation period, no penalty will be charged to the taxpayer.
107.	One of the slide mentioned that government will open all people TIN for taxpayer. Does it means that even customer do not provide us their TIN,we still able to search their TIN from IRB website?	Yes. The IRBM will provide a new facility for taxpayers to easily check Tax Identification Number (TIN) through an online portal. Currently, the available platform for checking TIN is e-Daftar, where users must enter basic information for each search.
108.	After a seller issues an e-invoice and a customer requests a discount, what documents should be attached to the new e-invoice for the credit note?	The seller would need to cancel the e-Invoice within 72 hours from time of validation and reissue a new e-Invoice. Any changes after 72 hours from time of validation would require the seller to issue a new e-Invoice (i.e., debit note, credit note, refund note e-Invoice) to adjust the original e-Invoice issued.
109.	kalau syrkt kami adalah pusat dialisis buah pinggang swasta.,setiap customer kami ada yang yang dapat bantaun dari government,tetapi bukan kesemua ditanggung..half gov bayar.,half cus byr,perlu 2 inv ?	If an e-Invoice request is made, two separate e-Invoices should be issued. One to the patient for the applicable charges and another to the government for any portion of the payment covered by public funding or reimbursement schemes.
110.	Is it compulsory for a non profit NGO's (Association) to register and use the E-invoice apps as directed by LHDNM?	There are no industries exempt from the e-invoice implementation. However, certain persons, types of income, and expenses are exempt from e-invoice requirements. Refer to paragraph 1.6 of the e-Invoice Guidelines for further details.
111.	Will the exemption thredhold for MSME to implement e invoice be increased to RM5000k	IRBM understand that many MSMEs may face challenges in transitioning to e-Invoicing. IRBM is committed to supporting businesses throughout the process. However, as of now, there are no plans to increase the exemption threshold further. IRBM encourage MSMEs to start preparing and take advantage of available resources to ease the transition.
112.	A Taxpayer's SAP ERP as e-invoice transmission method encounters system limitation, ie insufficient space to provide all original e-Invoice UUIDs in a single Credit Note. What is acceptable by IRB?	The maximum size limit is as stated in paragraph 3.6.4 of the e-Invoice Specific Guidelines.
113.	Jika pembelian menggunakan nama pekerja, adakah e-invois yang diterima pekerja tersebut boleh direkodkan sebagai perbelanjaan syarikat yang layak ditolak dari pendapatan bercukai?	The current business practice for staff claims is still applicable if the expenses are clearly stated in the employer's policy. Company is allowed to proceed with the use of e-Invoice issued in the name of the employee or existing supporting documentation to support the particular transactions as proof of expense for tax purposes.

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114.	Adakah pengarah mesti merupakan seorang orang Malaysia untuk pelaksanaan e-invois kerana my invois portal perlu dilaksanakan melalui my tax portal?	Tidak. Pengarah yang mempunyai nombor pengenalan cukai (TIN) dibenarkan untuk mengakses Portal MyInvois.
115.	Can we reuse a canceled e-invoice?	Upon validation, the IRBM will assign a Unique Identifier Number to each e-Invoice. The reuse of an e-Invoice that has been cancelled is not allowed.
116.	Is expense tax deductible which the purchase of good and service from MSME and only normal invoice been issued by MSME?	Taxpayers who have yet to reach the mandatory implementation timeline are allowed to continue issuing existing documentation to record transactions. On the other hand, buyers can continue to claim tax deductions or personal tax relief using existing documentation until such time the legislation has been amended.
117.	Adakah Nombor rujukan borang kastam didapati daripada custom declaration form?	Ya. Nombor tersebut boleh diperolehi daripada borang kastam.
118.	Is it all the fields are not required even it is state as Mandatory?	All mandatory fields need to be filled in.
119.	Do taxpayers in the 2nd and 3rd phases as buyers need e-invoices now that the 1st phase has started, or can they wait until their phases are implemented?	Taxpayers who are within the annual turnover or revenue threshold specified in section 1.5 of the e-Invoice Guideline are required to issue and submit e-Invoice for IRBM's validation according to the stipulated implementation timeline. Taxpayers who have yet to reach the mandatory implementation timeline are allowed to continue issuing existing documentation to record transactions.
120.	For importation of services, we need to indicate the exchange rate on the self-billed e-invoice. Can we indicate the company internal exchange rate at the time when the invoice is booked into...	e-Invoice can be displayed in any currency, including RM. Unless there are legal or tax requirements to include the RM-equivalent, taxpayers can issue the e-Invoice in foreign currency. Taxpayer is required to provide currency exchange rate in the e-Invoice if the said e-Invoice is required to be converted into RM-equivalent. Refer to Section 13 of the e-Invoice Specific Guideline for further details.
121.	Saya adalah penjual di platform online. Ramai rakyat yang risau untuk beri info seperti No Kad Pengenalan kerana takut dan menuduh saya adalah scammer. Apa yang saya perlu buat?	The obligation to issue e-Invoice / self-billed e-Invoice rests with the e-commerce platform provider for all transactions conducted on the e-commerce platform.
122.	Pembayar cukai individu dengan pendapatan tahunan kurang daripada RM 150k, bolehkah meminta tolak cukai dengan invois biasa?	Taxpayers who have yet to reach the mandatory implementation timeline are allowed to continue issuing existing documentation to record transactions. On the other hand, buyers can continue to claim tax deductions or personal tax relief using existing documentation until such time the legislation has been amended.
123.	PMKS dengan jualan tahunan tidak melebihi RM150k adalah dikecualikan. Adakah pengecualian ini terpakai untuk semua jenis syarikat iaitu sdn bhd, perkongsian liabiliti terhad dsb	Pengecualian ini terpakai kepada semua kategori pembayar cukai (contohnya, individu, perkongsian, syarikat, koperasi dan lain-lain) dengan pendapatan atau jualan di bawah RM150,000.
124.	Late payment interest kena issue e-Invoice, kalau tenant appeal untuk waive itu interest lepas satu bulan, taxpayer issue nota credit?	The seller would need to cancel the e-Invoice within 72 hours from time of validation and reissue a new e-Invoice. Any changes after 72 hours from time of validation would require the seller to issue a new e-Invoice (i.e., debit note, credit note, refund note e-Invoice) to adjust the original e-Invoice issued.

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125.	Kalao barang yang diimport adalah barang yang dikecualikan dalam master exception list yang sudah dipersetujui syarikat dengan kastam. Adakah syarikat boleh isi informasi tiada nombor rujukan kastam?	Sekiranya tiada nombor rujukan Kastam, pembayar cukai boleh memasukkan 'NA' pada medan 'Nombor Rujukan Borang Kastam'. Medan ini adalah medan wajib jika berkaitan.
126.	Is it okay for import service (without import service tax) the classification code is 022 others ? Or i should choose 036 - others ?	You have to enter the correct classification code in the e-Invoice. If the right code is not available, use the code '022-Others'.
127.	Boleh ke guna kedua-dua cara jika terdapat problem dalam menghantar e-invoice melalui API, boleh ke tukar sebentar cara penghantaran melalui portal MyInvois sehinggalah API boleh digunakan semula	Yes. Taxpayers are recommended to perform reconciliation to ensure no duplication of e-Invoice submitted to IRBM.
128.	derma di bawah institusi di bawah 44(6) perlu mengeluarkan e invois tak ?	If a request for an e-Invoice is made, the party receiving the donation is required to issue an e-Invoice to the donor.
129.	Adakah JMB/JMC perlu keluarkan e invoice juga untuk Maintenance fund dan sinking fund received?	All categories of taxpayers, including JMB and MC are subject to e-Invoice implementation.
130.	Adakah semua pembeli perlu mempunyai no TIN walaupun beliau tidak layak utk membayar cukai individu?	Individu warganegara Malaysia yang berumur 18 tahun dan ke atas telah didaftarkan nombor pengenalan cukai (TIN) secara automatik.
131.	All online or live sales do we need to issue e-invoice?	The obligation to issue e-Invoice / self-billed e-Invoice rests with the e-commerce platform provider for all transactions conducted on the e-commerce platform.
132.	salon mau keluarkan e invoice ?	Semua pembayar cukai yang menjalankan aktiviti komersial di Malaysia dikehendaki melaksanakan e-Invois sepertimana yang ditetapkan dalam garis masa pelaksanaan mandatori e-Invois.
133.	But some donation received was directly bank in and don't know from who.	If no e-Invoice is requested, the party receiving the donation can aggregate this transaction with all transactions where e-Invoices are not issued and issue a consolidated e-Invoice by the 7th day of the following month.
134.	Kalau produk reject atau rosak lepas invoice keluar 3 hari , apa perlu keluarkan?	The seller would need to cancel the e-Invoice within 72 hours from time of validation and reissue a new e-Invoice. Any changes after 72 hours from time of validation would require the seller to issue a new e-Invoice (i.e., debit note, credit note, refund note e-Invoice) to adjust the original e-Invoice issued.
135.	Do you need to issue e-invoice for free sample given to customers for free?	There is no need to issue an e-Invoice for goods provided free of charge. However, if the company already issues zero-value invoices, it can continue to issue zero-value e-Invoices as per current practice.